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SERIES No. 1.

CONSERVATIVE ADMINISTRATION IN QUEBEC.

FINANCIAL MIS-RULE.

What Powers the Quebec Government Possesses.

It is to be lamented that a great many people do not take as much interest as they ought to do in the Provincial Government at Quebec. Its doings and proceedings are less known than the acts of Governments in far distant lands. Laws which bear on our everyday life are passed and, beyond a fleeting notice in the press, nothing is known of them; yet they bear on the constitutional rights of the people. It is this apathy of the many that is, in the main, responsible for the various and sundry things which have occurred at the Provincial Capital that to-day are having a most serious effect on the present and future well-being of the Province. If there had not have been such absolute indifference on the part of the electors the deeds of shame, which it is the duty of this pamphlet to relate, could never have taken place.

One reason, too often given, for this indifference as to what is going on at Quebec, is the utterly fallacious idea that the Provincial Government has no powers to speak of, and it does not very much matter what it does. In short, that it is a sort of playing at government. As the Constitution stands at present this is about as far from the truth as it is possible to be.

In order that the people may see the magnitude of the issues to be placed before them during the coming elections, the following list of the powers of the Provincial Government is commended to the careful attention of every man who is inspired with that love of home and country which is the prime need of a progressive people.

Under the British North America Act of 1867, sec. 92, this is what the Government of the Province can do:

It may exclusively make laws in relation to matters coming within the classes of subjects next hereinafter enumerated:

1. Amend the Constitution of the Province, except as regards the office of Lieutenant-Governor.

2. Direct taxation within the Province in order to the raising of a revenue for Provincial purposes.

3. The borrowing of money on the sole credit of the Province

4. The establishment and tenure of Provincial offices and the appointment and payment of Provincial officers.

5. The management and sale of the Public Lands belonging to the Province and of the wood and timber thereon.

6. The establishment, maintenance and management of public and reformatory prisons in and for the Province.

7. Also the same for hospitals, asylums, charities and the like, other than marine hospitals.

8. Municipal institutions in the Province.

9. Shop, saloon, tavern, auctioneer and other licenses in order to raise revenue for Provincial, local or municipal purposes.

10. Local works and undertakings, not including steamers, railways, etc., connecting the Province with other Provinces, or going to foreign countries.

11. The incorporation of companies with Provincial objects.

12. The solemnization of marriage in the Province.

13. Property and civil rights in the Province.

14. The administration of justice in the Province, including the constitution, maintenance and organization of Provincial courts, both of civil and criminal jurisdiction, and including procedure in civil matters in those courts.

15. The imposition of punishment by fine, penalty or imprisonment for enforcing any law of the Province.

16. Generally all matters of a merely local or private nature in the Province.

In addition to the above, the Government can make laws in regard to agriculture in the Province, and immigration into the Province. It also has complete control of THE EDUCATION OF THE PROVINCE.

The most casual perusal of the foregoing list will show that the Provincial Government has not only complete control of our purses, but that our civil rights are in its keeping, with what result the following pages will show. If these things and the education of our children are not worthy of the serious attention of men, what is?

Who shall wield so grave a trust is the question of the day; it is not one to be lightly regarded by the electors in whose hands the gift lies. THE RECORD OF THE PRESENT GOVERNMENT IS HONESTLY PRESENTLY IN THE FOLLOWING PAGES, CULLED FROM OFFICIAL DOCUMENTS. AFTER READING THIS STORY LET EACH VOTER SAY WHETHER THE PRESENT GOVERNMENT IS WORTHY TO BE ENTRUSTED WITH SO HIGH AND SO ONEROUS A TRUST.

The Present Government.

The Government came to power on March 8, 1892. Since then it has had a chequered career, for it has had three premiers in its day. The first, Mr. de Boucherville, imposed some taxes, objected to serve under a Governor who did not carry in his name the sign of his high birth, and retired to his tent, where he sulks; Mr. Taillon took his place. He distinguished himself by his financial ability as displayed in the Paris loan and having achieved this marvellous deed soared away to a portfolio in the congenial atmosphere of the Tupper Government, whence he fell into obscurity; then came the heroic descendant of crusaders, Mr. Flynn, the glory of whose deeds fills the sky—except the black spot making his treachery to his leader, an indelible stain no parade of dead ancestors can obliterate. Mr. Flynn has as colleagues the same men who were in the Cabinet with him under the two preceding Premiers, save Mr. Casgrain, who was politely shown the door.

Although there have been three Premiers who have tried their hands at governing, the Government has been one; one in a most pronounced desire to run up the expenses, borrow money and pile on taxes. While Mr. Flynn has only been at the head of affairs since May, 1896, he has managed to completely eclipse the doings of his predecessors, as the public records show. One point must never be lost sight of. Mr. Flynn has been a member of all the Cabinets since the outset, and cannot disclaim any of their doings, as he took part in all.

The Promises of 1891—92.

THE PROMISES OF 1891-92.

In the elections which took place in March, 1892, the Tory party obtained a majority of nearly 30 votes. Nothing then could prevent them carrying out the promises they then made, and on the strength of which they were elected.

What they promised can be summed up as follows:

1. NO LOANS.
2. NO TAXES.
3. NO DEFICITS.
4. ECONOMY IN ALL BRANCHES OF THE CIVIL SERVICE.

The electors remember these promises, and in case they do not the eloquent harangues of the orators and the overflowing columns of the Ministerial papers will refresh their memories.

Our duty is now to see how far those promises have been kept.

No More Loans.

The Hon. Mr. Hall, in his budget speech of May 20th, 1892 reiterated the promise he had made before the elections, not to borrow any more money. Speaking authoritatively and in the name of his colleagues he said:

"There is but one course open, and that is to bring about equilibrium between our receipts and expenditure and avoid new obligations. To arrive at this we must for some years to come increase our revenue and this means increased taxation. It is useless and idle for us to think the Province can go along any further without taking means to pay our obligations. My predecessor got over all his difficulties by making loans and using Trust Funds, but this we have now to stop, if for no other reason than that the Province SHOULD NOT RESORT TO FURTHER BORROWING."

It is yet fresh in the minds of all how the Tories in the Autumn Session of 1890 raised their plaintive cries against the Mercier Government when it authorised the $10,000,000 loan in order to meet the newly granted railway subsidies and other special expenses mentioned in the law by which the loan was issued. Accordingly the Tory speakers and organs during the 1892 elections, declared that this legislation was scandalous and would be repealed when the "honest men" came to power.

How has the Government kept its promise?

It has used "that scandalous law" and not only borrowed what was then unborrowed of the $10,000,000 but it has by juggling managed to borrow $11,270,309, or over TWELVE HUNDRED THOUSAND DOLLARS more than the original intention of the law. More than this Mr. Taillon in order to make the extra money safe to the financiers passed a law in the Session of 1895 confirming the authority of the Government to make the loan. Such is the way the Government kept its promise made to the electors.

Here is the story in brief.

In order to meet the railway subsidies and other pressing claims the Mercier Government in 1891 borrowed 20,000,000 francs, that is $3,860,000. It is clear then that there remained $6,140,000 of the authorised $10,000,000.

This loan of $3,860,000 was renewed for two years by Mr. Hall in 1893 and paid off by a long period loan by Mr. Taillon. This Taillon loan was for $5,332,976 which was effected at the rate of 77 cents on the dollar. These men of talent it is evident paid off Mercier's loan of $3,860,000 by means of a loan of $5,332,976 or in other words added to the funded debt of the Province the nice little sum of ONE MILLION FOUR HUNDRED AND

SEVENTY-TWO THOUSAND NINE HUNDRED AND SEVENTY SIX DOLLARS.

This loan—as will be seen later on—is payable in sixty years and bears interest at the rate of three per cent. It is interesting to note in this connection that the interest on the Mercier loan at 4 per cent. was $144,000.00 whilst that on the Taillon loan at 3 per cent. is $159,989.00 or on annual increases of $15,589.00. In 60 years this will come to $935,340.00 so another MILLION DOLLARS will be squeezed out of the Province by the folly of this madcap scheme.

Besides this reckless piece of folly the same Taillon Government in March 1894 floated a loan in England for £600,000 sterling equal to $2,920,000 at 4 per cent. repayable in 40 years. This loan went to liquidate the temporary loans made by Messrs. de Bourcherville, Taillon, Flynn & Co., to the amount of $2,070,000.

Still the men who were to have no more loans were not finished in their truth-breaking record. In May 1896 it was found that in spite of the augmentation of revenue arising from the taxes and other extraordinary sources, amounting to an average increase of $840,100 annually on the previous four years, the receipts could not meet the expenditures and the ever-recurring deficits; facing this state of affairs the Government, by the help of its followers who allow the Cabinet to do all the arranging, floated a new loan for $3,017,333 at 4 per cent. repayable in forty years.

From all of which marvellous financing we learn that the de Boucherville-Taillon-Flynn conglomeration has taken the law which was denounced as a scandal and used it, not to borrow $10,000,000 as originally intended but $11,270,309. This record of the "honest men" appeared in brief as follows:

Loan of March, 1894..	$ 2,920,000.00
Paris Loan, Dec. 1894	5,332,976.00
Loan of May, 1896..	3,017,333.00
Total since 1892	$11,270,309.00

(See Journals Vol. XXXI. page 348. Mr. Marchand's motion. Jan. 4th, 1897.

What Have They Done With the Money?

The $10,000,000 was to have been used for a distinct purpose as laid down in the Act. The Amendment moved by Mr. Turgeon January 7th, 1897, (Journal, page 380) shows that the Conservative Government although it has borrowed the $10,000,000 has not applied the money to the purposes for which it was intended. This will be seen from the following extract from the said resolution:

"The Act authorizing the loan of ten millions(54 Vict. cap 2) enumerated the obligations for which it was effected.

"That amongst these obligations were the following:

"(J) Special expenses estimated for 1891-92, $838,555.00

"(K) Subsidies in money and in land $1,400,320.00.

"That out of these special expenses the Government has paid only $314,583.35, namely a difference of $523,971.65 on the sum estimated.

"That out of the subsidies in money and in land, the sum of $2,008,769.22 has lapsed, as appears by the Votes and Proceedings of this Session page 144;

"That the obligations of the Province were thus reduced by $2,512,740.87; and that the Government might have dimished the amount of the loan by so much."

Notwithstanding this diminution the Government has borrowed not only the balance of the $10,000,00 but $11,270,309,00, and this has been done whilst the annual increase of revenue has been $840,100 or $3,364,403 for the four years.

THERE IS BUT ONE REPLY TO THE QUESTION "WHAT HAVE THEY DONE WITH THE MONEY"? IT HAS GONE INTO THE BOTTOMLESS PIT OF TORY EXTRAVAGANCE AND BLUNDERING.

THE FINANCIAL SITUATION.

In the following pages this question will only be treated in a general way. Those of our friends who wish to know the financial history of our Province in detail will find it in an important speech of Mr. Shehyn, Provincial Treasurer in the Mercier Adminstration, delivered last Session in reply to that of Mr. Atwater the present Treasurer. This most important discourse contains a full account of our financial history from Confederation. This pamphlet can be obtained at the Central Committee Rooms, Montreal and Quebec.

How the Debt Has Grown Under the Tories.

In spite of the augmentation of the revenue by over EIGHT HUNDRED AND FORTY THOUSAND DOLLARS per annum the present Government cannot pay its way. Unbusiness-like methods, unending scandals, reckless extravagance and stupid blundering, all cloaked under a pretended virtue, have written such pages in the history of the Province as will remain to the end of time unimpeachable records of the flagrantly weak and conceitedly "honest" pot-pourri known as the Government. Here is what has been done with an increased revenue as shown by the amendment proposed by the Hon. Mr. Marchand on the 4th January, 1897. (See Journals, page 348.)

"From the 17th December, 1891, the Consolidated Debt of this Province has increased in the following proportions:

17th Dec., 1891. Budget Speech of 20th May, 1892, Table 8	$25,209,873
30th June, 1892. Budget Speech of 31st Jan., 1893, Page 18	25,175,320
30th June, 1893. Budget Speech of 5th Dec., 1893, Page 16	25,104,266
30th June, 1894. Budgst Speech, of 21st Dec., 1894, Page 16	28,193,574
30th June, 1895. Budget Speech of 26th Nov., 1895, Page 18	29,345,492
30th June, 1896. Budget Speech of 9th Dec., 1896, Page 24	31,211,282

"Which indicates an increase in the Consolidated Debt from December, 1891, to 30th June, 1896, of $6,001,409

"To which must be added the amount of the bonds issued since 30th June last for the loan of May, 1896, not included in the above statement 1,070,667

"Making the present total increase of the Consolidated equal to.. .. ..$7,072,076

Since the 17th December, 1891.

TOTAL DEBT.

A comparison of the liabilities over the assets on the 30th June, 1896, and on the 30th June, 1891, shows the following increase:

Excess of liabilities over assets on 30 June, 1896, after deducting railway subsidies declared lapsed by Act 57 Vict, cap 5		$22,156,346
Excess of liabilities over assets on 30 June, 1891, according to the statement No. 7 of Budget speech of 20 May, 1892.		$22,442,324
From which must be deducted the subsidies declared lapsed by Vict. cap .5	$2,018,769	
The subsidies which would have lapsed under the Act 54 Vict., cap. 88, ss.6 and 8, without the subsequent legislation 56 Vict., cap 3 and 58 Vic. cap 2 for which the present Ministers are responsible.	517,142	
And the special expenditure carried to the liabilities of 1890-91 for non-performed work, according to Table 4 of the Budget Speech of the 20 May, 1892 . . .	523,971	
		3,059,882
		19,382,442
Real increase for 1896 over 1891..		$2,773,904

How the Receipts Have Been Increased.

Whilst the debt has increased under the present Government it must be remembered that the receipts have increased which accentuates the gross mismanagement of the Tories, and shows their utter lack of business qualifications. The following table will show how the receipts have been augmented year by year and also afford a comparison with the previous Administration:

(See Table C at the end of Mr. Atwater's Budget Speech or the Public Accounts at the end of each year.)

Ordinary receipts of 1892-93	$4,384,654
" " 1890-91	3,457,144
Increase for 1892-93 over 1890-91.	927,510
Ordinary receipts of 1893-94	4,258,728
" " 1890-91	3,457,144
Increase for 1893-94 over 1890-91.	801,584
Ordinary receipts of 1893-94.. ..	4,258,728
" " 1890-91	3,457,144
Increase for 1894-95 over 1890-91.	764,543
Ordinary receipts of 1895-96	4,327,910
" " 1890-91	3,457,144
Increase for 1895-96 over 1890-91.	870,766

RECAPITULATION.

Excess of receipts for 1892-93 over those of 1890-91..	$927,510
Excess of receipts for 1893-94 over those of 1890-91	801,584
Excess of receipts for 1894-95 over those of 1890-91	764,543
Excess of receipts for 1895-96 over those of 1890-91	870,766
Total increase of receipts for four years..	$3,364,403
Average increase per annum	841,100

Net financial result of the de Boucherville, Taillon-Flynn blunderings: THREE MILLIONS THREE HUNDRED THOUSAND DOLLARS, wrung out of the people by unjust and abhorrent taxation, yet with all this extra money to play with the Province is TWO MILLIONS SEVEN HUNDRED THOUSAND DOLLARS more in debt than it was at the outset.

Would any business man allow such a set of nincompoops to plunge his affairs into bankruptcy and ruin? Certainly not. Why, then, should the Province?

How the Tories Economize.

The Government was returned to power on the strength of the most solemn promises made by the high-minded men who are its blood and sinew. With uplifted hands and eyes, they proclaimed in unctuous tones their horror of extravagance and all other worldly and sinful ways. How have they redeemed their promises of economy? The following tables will prove that they have not only not been economical but that they augmented very considerably the ordinary expenses and that they have spent more in their scandals and general follies than the "extravagant" Mercier.

(See Table D at the end of Mr. Atwater's Budget Speech, or the Public Accounts, for each year, deducting the extraordinary expenditure for public works in each.)

ORDINARY EXPENSES.

Under the Present Government.

1893	$3,952,258.75
1894	3,876,990.83
1895	4,043,228.43
1896	4,041,221.66
Total ordinary expenditure..	15,913,699.67
Average per annum	3,978,424.91

Under the Mercier Government.

1888	$3,365,032.36
1889	3,543,618.64
1890	3,881,672.95
1891	4,095,520.45
Total ordinary expenditure..	14,885,844.40
Average per annum	3,721,461.10
Total expenses under the present Government..	$15,913,699.67
Total expenses under the Mercier Government	14,885,844.40
Increase under the present Government..	$1,027,855.27

TOTAL EXPENDITURE.

The following gives the total expenditures, less railway subsidies under the Mercier Government and the present one.

Under Mercier.

1888—Ordinary and special expenses	$4,002,800.12
1889—Ordinary and special expenses	3,944,257.04
1890—Ordinary and special expenses	4,700,256.46
1891—Ordinary and special expenses	4,915,775.59
Total expenditure	$17,563,089.21

Under Tories.

1893—Ordinary and special expenses	$4,190,522.85
1894—Ordinary and special expenses	4,267,946.07
1895—Ordinary and special expenses	4,195,727.44
1896—Ordinary and special expenses	4,099,707.00
Total expenditure	$16,753,903.36
Total expenditure under Mercier	$17,563,089.21
Total expenditure under Tories	16,753,903.36
Excess under Mercier	809,185.85

But from the expenditure under Mercier must be deducted the amount paid on bonds resulting from the operations of our predecessors, so that matters stand as follows:

Amount paid on obligations arising from the acts of the Ross-Taillon Government	$1,023,264.17
Settlement of Jesuits' estate question—voted unanimously	400,000.00
	$1,423,264.17

Therefore crediting these items, the balance in favor of the Mercier rule is, $614,078.32.

Not only has the present Government increased the expenditure as compared with the former Administration, but the increase has been going on ever since it came into power.

How the Expenses are Running Up.

Ordinary Expenses.

1893		$3,952,258.75
1894		3,876,990.83
1895		4,013,228.43
1896		4,041,221.66
1897—According to the Treasurer's estimate		4,171,997.38
1898—Estimate of ordinary expenses as given by the Budget	$4,042,900.42	
To which must be added supplementary estimates, etc	150,000.00	
Expenses of collection of taxes, etc.	50,000.00	
		$4,242,900.42

The average of the ordinary expenses under Mercier was $3,721,461.10 per annum, whilst under the present Government it is $4,054,763.24, from which it is evident that the economic Tories are costing the country, on an average, $333,305.14 per annum more than the "extravagant" Mercier did.

These figures are from official documents. (See Public Accounts for 1893 to 1896 and the budget as prepared by the Treasurer for 1897 and 1898), yet in spite of these—official figures—the Government through its organs and by its speakers never ceases to proclaim its own economy and thrifty administration, as compared with the preceding regime. Let the electors judge the Government by its own record.

The Extraordinary Expenses of Mercier and How They Were Used.

Under the head of ordinary expenses the present Government has spent $1,027,855.27 more than the Mercier Administration; if the amount of its extraordinary expenses, $840,203.69 be added, the two sums come to.. $1,868,058.96

The Mercier Government, under the head of special expenses disbursed	1,653,960.64
The Mercier Government spent less by	214,078.32

From this it is evident that the present Government has spent more under the head of ordinary expenses and less in extraordinary expenses, that is to say, the Mercier Administration spent $1,653,960.64 in extraordinary expenses against $840,203.69, making an excess of $813,776.65, and the present Government has spent in controllable expenses $1,027,855.27 more than the Mercier Government.

The following list will show the nature of the works done under the Mercier regime and also the value of the same:

Jesuits' Estates	$400,000.00
Iron bridges in the municipalities	251,460.42
Court House, Montreal, (extension)	239,422.63
Night Schools	59,737.55
McGill Normal School	63,305.00
Jacques Cartier School	80,000.00
Codification of the laws	114,009.00
Coloniztion roads	50,000.00
Ballasting roads	6,315.23
Seeds for sowing	50,000.00
New prison at Montreal	27,263.44
Sundry court houses and prisons	67,622.47
Exposition ground at Montreal	53,721.90
Art School, Quebec	5,532.00
University of Toronto (grant)	10,000.00

Lunatic Asylum, Montreal....	17,821.29
Repairing school, Fr. Aind'd.	999.38
Commission re Beet root culture..	6,206.00
Quebec railway bridge	3,431.00
Spencerwood	15,231.00
Damages caused by storm July 8th, 1890.	9,880.00
	$1,531,059.20

So far as the present Government is concerned it has comparatively done no works; nevertheless, it has made opportunities to augment the debt by useless expenses and unhappy financial transactions which have served to enrich the bankers and their friends without any benefits resulting therefrom for the good of the Province. It under the pretext of [illegible] the Government has not under[illegible] vident system of political financing caused the Province to lose a sum equal to that spent by the Mercier regime under the head of special expenditures.

Deficits.

The Government has been unable to balance its budget of ordinary expenses, even with a surplus of receipts, without having recourse to the product of the new taxes to a considerable extent. The Government itself admits the following deficits upon its ordinary operations as can be seen from the following: Statement A, page 34, of Mr. Atwater's Budget Speech, delivered on December 9th, 1896:

	Payments.	Receipts.	Deficits.
1892-93.	$4,492,106.21	$4,467,278.21	$ 24,828.00
1893-94.	4,550,629.50	4,320,427.22	230,202.28
1894-95.	4,506,633.31	4,343,971.65	162,661.66
1895-96.	4,415,268.52	4,359,594.91	55,673.61

The deficits would be very much larger if the amounts arising from the new sources of revenue created by the taxes of 1892—and included in the receipts—were subtracted. These amounts are as follows:

1892-93	$493,591.75
1893-94	518,406.11
1894-95	487,398.45
1895-96	444,856.02

These figures will show what the deficits of the Administration of "honest men" would have been if it had not had these taxes to draw on which its predecessors did not have, and without the increased receipts which we have indicated.

The apparent deficit in 1894-95 is $162,661.66, but it is really no less than one [illegible]ousand dollars more: the Government, in order to reduce its deficit, having added the sum of $100,000 arising from the sale of the Chateau de Ramezay in Montreal.

If the amounts paid as railway subsidies, each year, are added to the deficits results are arrived at :—

1893.

Total expenses under the present Government..	$5,342,561.30
Total receipts; less temporary loans	4,441,770.48
Deficit between total receipts and total expenses	900,790.82

1894.

Total expenses	$5,526,056.19
Total receipts	4,260,533.61
Deficit	1,265,522.58

1895.

Total expenses	$5,361,153.23
Total receipts	4,843,971.65
Deficit	1,017,181.58

1896.

Total expenses	$4,665,445.11
Total receipts	4,359,994.91
Deficit	305,861.20

Mr. Shehyn's speech will show the details of the above items.

Taxes.

The prime object of the present Government appears to be to traduce the Mercier Administration, and instead of cleaning its own doorstep to point out what it calls the wickedness of everybody else except the corps of self-styled "honest men." The electors must beware of the Government's red herring which is being dragged across the track. So soon as the Government sat down in the seats of the mighty in 1892, it began to exert all its power to make the people forget its own sins, its Royal Commissions and other peccadilloes. Samples of the financial condition of the Province were taken from the darkest days and held up as the way the Liberals did things.

Evidently from the very outset the Tories made up their minds to "make a good thing" out of their term of office and so proceeded to pile the most outrageous and odious taxes upon the people in order "to raise the wind," asserting that it was necessary on account of the debts of their predecessors. The old saw "qui s'excuse, s'accuse" finds a a brilliant illustration in the present Government of Quebec.

This thin strategy was the Government's plan to get money and lay the weight of the odium on Liberal shoulders.

The very first session of the Tory Legislature saw the passing of a series of taxes of the most detestable kind.

A tax of 1½ per cent. was imposed on every change of property; a tax which popular indignation has compelled the Government to reduce to 1 per cent.

Enormous duties have been imposed on successions.

Licenses have been forced upon manufactures and commerce, taxing the storekeepers both great and small in town and country, in a most unjust manner.

Direct taxes have been laid upon certain persons compelling lawyers, doctors, surveyors, notaries and all professional men to contribute to the Public Treasury.

Mercier abolished the tax which compelled each municipality to pay a share of the expense incurred for the care of the insane; the Tories have reimposed it, thus shifting the burden from their shoulders and putting it on the already overtaxed people.

Another Tory law makes the municipalities pay a portion of the outlay for the maintenance and transportation of those sentenced to reformatories.

Moreover the municipalities are forced to bear three-quarters of the expense for the maintenance and transportation of those sent to the Industrial schools.

As can readily be seen these taxes have yielded an enormous revenue for the "honest men" to play with.

The details of the various taxes cannot be given for 1892-93. The table gives the amounts en bloc:

	1892-93.
Taxes on certain persons..	$15,667.64
Licenses on manufactures and commerce..	145,608.87
Succession duties..	40,313.59
Total..	$201,590.10

The details of the various taxes, per county, are given in the following tables:

TAXES ON TRANSFERS OF PROPERTY.

	'92-93	'93-94	'94-95	'95-96
Argenteuil..	$1,373 20	$1,824 30	$1,059 50	$1,316 80
Arthabaska..	3,480 40	2,514 50	2,279 00	1,325 00
Bagota..	3,608 20	3,180 10	3,694 00	3,092 00
Beauharnois..	2,651 00	1,651 00	1,962 00	2,126 00
Beauce..	3,117 50	2,965 00	1,885 00	2,511 60
Bellechasse..	350 20	1,863 50	777 90	4 09 60
Berthier..	1,675 00	2,265 00	1,550 50	1,655 00
Bonaventure No. 1..	200 00	100 00	315 00	110 60
Bonaventure No. 2..	70 00	326 20	80 00	710 00
Brome..	2,058 80	2,551 30	1,818 50	1,671 20
Chambly..	.....	.....	678 40	191 20
Champlain..	2,789 50	2,936 10	2,242 10	1,531 30
Charlevoix & Saguenay No. 1.	341 70	196 20	526 00	355 40
Charlevoix & Saguenay No. 2.	506 00	662 00	285 80	580 00
Chateauguay..	2,175 00	1,840 60	1,592 60	1,631 00
Coaticook..	2 100 00	1,300 00	1,400 00	1,400 00
Chicoutimi..	1,051 60	985 00	765 00	1,007 00
Compton..	1,619 80	1,347 20	1,623 00	1,895 10
Dorchester..	1,106 10	1,555 20	949 50	1,066 40
Drummond..	5,364 50	1,989 00	1,373 00	1,357 00
Gaspe..	312 20	856 00	419 70	276 70
Huntingdon..	2,071 10	1,383 00	1,342 50	1,186 30
Iberville..	1,270 00	1,551 00	1,470 00	950 00
Joliette..	2,377 70	2,100 00	2,050 00	1,800 00
Kamouraska..	1,662 00	1,715 40	1,355 40	921 30
Laprairie..	1,350 40	924 00	836 00	1,140 00
L'Assomption..	1,644 00	1,827 00	1,611 00	2,561 70
Laval..	773 00	1,129 30	1,386 06	1,533 30
Levis..	1,119 80	796 20	703 20	1,694 60
L'Islet..	910 00	1,020 00	750 80	626 00
Lotbiniere..	1,137 00	1,763 00	1,236 00	752 00
Lake St. John No. 1..	345 40	243 10	275 90	257 50
Lake St. John No. 2..	495 10	339 60	420 60	314 00
Magdalen Islands..	30 00	25 00	124 30	35 00
Maskinonge..	2,544 00	2,300 00	1,700 00	1,800 00
Megantic..	2,668 50	2,215 40	1,922 60	1,584 10
Missisquoi..	3,037 90	3,316 70	2,078 90	2,261 00
Montcalm..	1,150 00	1,726 30	840 60	968 50
Montmagny..	915 00	731 40	707 10	562 30
Montmorency..	657 15	514 60	679 20	443 50
Montreal West, Montreal East, Montreal, Hochelaga and Jacques Cartier..	165,984 60	136,852 60	84,432 30	88,177 70
Napierville..	1,300 00	1,050 00	632 00	720 00

Nicolet	2,832 10	2,837 70	2,315 60	1,999 90
Island of Orleans	155 00	190 00	242 00	90 00
Ottawa	5,463 00	3,970 50	4,448 00	5,443 00
Pontiac	1,505 00	1,201 00	1,000 00	770 00
Portneuf	1,633 00	1,677 00	1,599 80	1,173 00
Quebec	15,818 20	7,085 80	7,664 00	5,425 00
Richelieu	2,450 00	2,360 00	1,535 00	1,690 00
Richmond	3,300 00	2,430 00	3,381 00	1,947 00
Rimouski No. 1	671 50	554 20	688 50	524 00
Rimouski No. 2	1,300 20	1,088 10	1,236 00	856 30
Rouville	452 70	.....	1,735 30	1,084 30
Saguenay	112 50	.....	.....	1,222 60
Shefford	3,069 00	3,934 00	2,970 00	3,000 00
Sherbrooke	2,100 00	2,300 00	1,800 00	1,800 00
Soulanges	435 00	.....	739 20	863 00
Stanstead	1,337 00	1,728 00	1,075 00	1,115 00
St. Annes des Monts	5 00	100 00	40 00	40 00
St. Hyacinthe	3,100 00	3,400 00	4,040 00	3,050 50
St. Johns	884 70	.....	1,440 70	1,678 90
Three Rivers	2,163 00	2,422 50	1,670 00	2,295 00
Temiscouata	1,777 10	2,299 50	1,670 10	1,367 50
Terrebonne	3,291 00	2,795 19	2,445 20	2,032 00
Two Mountains	2,123 30	2,379 00	2,057 00	1,398 30
Vaudreuil	1,979 00	840 00	1,075 00	1,616 00
Vercheres	476 00	293 00	1,798 00	1,947 00
Wolfe	1,131 00	1,033 30	1,399 80	754 50
Yamaska	3,054 60	3,510 00	1,984 50	2,553 30
	$292,001 05	$248,860 50	$185,870 70	$184,254 50

MANUFACTURING AND TRADING LICENSES.

	'92-93	'94-95	'95-96
Arthabaska	$ 2,114 63	$ 2,430 43	$ 1,940 29
Beauce	857 37	661 22	666 04
Beauharnois	2,473 87	2,280 30	1,798 50
Bedford	2,674 92	1,533 10	1,558 66
Bonaventure	417 45	626 75	346 90
Charlevoix	330 00	265 20	213 21
Chicoutimi	415 00	697 03	309 84
Gaspe	284 88	504 00	274 82
Hull	560 72	1,405 79	.....
Iberville	1,942 95	1,573 30	1,758 30
Joliette	1,065 25	1,354 35	1,257 69
Kamouraska	593 95	371 24	386 00
Lake St. John	410 00	487 19	368 50
Magdalen Islands	101 00	208 00	90 00
Montmagny	1,159 30	820 20	642 01
Montreal	97,092 92	73,925 78	42,788 50
Matane	427 09	463 00	225 00
Ottawa	1,645 95	1,417 20	1,520 17
Pontiac	840 00	1,005 00	600 00
Quebec	11,427 65	9,378 50	8,101 30
Richelieu	2,024 90	1,391 59	1,137 00
Rimouski	630 00	571 65	249 00
Saguenay	127 00	150 00	.....
St. Francis	6,362 47	7,024 33	4,918 84
St. Hyacinthe	2,826 00	4,019 77	2,785 00
Temiscouata	579 00	554 14	450 00
Terrebonne	2,050 00	2,278 23	1,737 78
Three Rivers	5,203 70	4,528 67	3,605 17
	$145,608 87	$121,932 96	$79,728 52

DIRECT TAXES ON CERTAIN PERSONS.

	'92-93	'94-95	'95 96
Arthabaska	$ 250 60	$ 243 00	$ 203 82
Beauce	152 00	126 05	139 50
Beauharnois	255 00	203 18	221 50
Bedford	276 00	203 00	299 47
Bonaventure	14 50	29 75	14 75
Charlevoix	50 16	48 63	21 00
Chicoutimi	66 00	100 50	72 00
Gaspe	21 00	.....	9 00
Hull	71 63	110 37	256 55
Iberville	261 37	198 10	268 67
Joliette	275 14	294 48	39 94
Kamouraska	50 00	40 00	44 84
Lake St. John	27 00	36 00	.....
Magdalen Islands	6 00	6 00	33 00
Montmagny	184 50	164 00	96 87
Montreal	2,837 39	3,374 94	3,490 98
Matane	21 00	18 00	181 53
Ottawa	137 00	232 30	51 00
Pontiac	36 00	55 00	35 00
Quebec	1,371 00	642 97	563 29
Richelieu	343 25	222 92	183 11
Rimouski	70 00	51 35	79 35
Saguenay	3 00	.....	.....
St. Francis	615 00	609 00	567 00
St. Hyacinthe	342 00	449 92	390 00
Temiscouata	171 00	112 52	65 75
Terrebonne	234 00	252 00	195 00
Three Rivers	399 00	459 50	417 00
	$ 8,534 54	$ 8,307 15	$ 7,940 01
Deducted from civil list of salaries under 55-56 Vic., Cap. 15., sec. xvi. a	7,133 10	8,752 14	9,567 61
	$ 15,667 64	$ 17,059 29	$17,507 62

SUCCESSION DUTIES.

	'92-93	'94-95	'95 96
Arthabaska	.....	$ 3,473 36	$ 3,496 77
Beauce	$ 159 68	92 48	304 12
Beauharnois	984 35	558 66	153 32
Bedford	20 84	354 37	2,582 26
Bonaventure	.....	.....	887 71
Charlevoix	22 14	21 25	45 95
Chicoutimi	25 05	.....	211 12
Gaspe	.....	.....	11 41
Hull	.....	209 52	940 24
Iberville	1,692 41	636 55	1,604 96
Joliette	83 58	539 61	377 82
Kamouraska	259 50	20 00	.....
Lake St. John	.....	.....	.....
Magdalen Islands	.....	.....	.....
Montmagny	375 81	689 89	876 35
Montreal	26,148 89	107,393 39	108,879 54
Matane	.....	.....	321 85
Ottawa	1,661 57	1,004 01	.....
Pontiac	.....	173 75	162 02
Quebec	5,006 83	32,647 60	36,480 07
Richelieu	502 35	1,318 38	591 44
Rimouski	.....	.....	.....
Saguenay	.....	.....	.....
St. Francis	305 50	8,832 63	2,472 34
St. Hyacinthe	2,238 00	2,739 41	1,215 26
Temiscouata	214 83	128 94	11 98
Terrebonne	284 17	965 65	793 06
Three Rivers	328 14	672 74	945 74
	$40,313 59	$162,535 50	$163,365 33

Statement of amounts collected by the collectors of Provincial Revenue under the Act relating to Manufacturing and Trading Licenses, Direct Taxes upon certain persons and Duties on Successions, during the fiscal year ending 30th June,, 1894.

	Manufacturing & Trading Licenses.	Direct Taxes on certain persons.	Duties on Successions
Arthabaska	1,967 98	183 72	955 76
Beauce	908 00	132 60	152 70
Beauharnois	1,819 50	213 00	2,202 83
Bedford	1,909 04	240 00	1,526 96
Bonaventure	639 40	30 00	.....
Charlevoix	246 28	32 25	173 41
Chicoutimi	443 41	73 08	.....
Gaspe Centre	159 00	.....	4 97
Gaspe East	301 25	20 88	.....
Gaspe West	87 00	.....	.....
Hull	467 70	76 97	235 08
Iberville	1,551 25	107 05	979 35
Joliette	1,185 27	300 90	576 36
Kamouraska	430 90	52 24	79 00
Lake St. John	353 00	41 50	.....
Magdalen Islands	192 50	.....	.....
Montmagny	980 00	145 00	907 40
Montreal	59,931 59	2,175 40	91,380 86
Matane	345 00	29 82	.....
Ottawa	1,339 30	87 00	495 66
Pontiac	1,150 15	10 00	196 89
Quebec	13,117 57	965 07	43,761 12
Richelieu	2,402 70	333 05	515 93
Rimouski	527 25	60 00	21 43
Saguenay	199 31	.....	.....
St. Francis	5,782 35	487 35	1,948 50
St. Hyacinthe	2,764 40	334 52	1,579 54
Temiscouata	870 00	90 00	479 00
Terrebonne	1,994 31	267 00	401 85
Three Rivers	2,363 10	268 20	1,198 83
Total	$106,428 45	$6,846 59	$149,823 46

RECAPITULATION

The taxes laid in 1892 then have brought the following amounts to the Public Treasury:

1892-1893	$ 493,591 75
1893-1894	518,406 11
1894-1895	487,398 45
1895-1896	444,856 02
Total	$1,944,252 33

What are the Taxes For?

The Tories went about the country proclaiming, with voices tremulous with righteous indignation and every outward and visible sign of profound sanctity, that whatever they were compelled to do was all due to a violent desire to pay off the debt of their predecessors. HAVE THEY PAID OFF THOSE DEBTS? MOST EMPHATICALLY, NO.

We know that the Consolidated Debt since the 17th. December, 1891 has increased by SEVEN MILLIONS, SEVENTY TWO THOUSAND, AND SEVENTY SIX DOLLARS. The taxes did not do much in that direction that is quite evident. Moreover, we know that a comparison of the liabilities over the assets shows beyond dispute that from June 30th, 1891 to June 30, 1896, there has been an increase of $2,773,[illegible]94.59, from which it is clear that the Government did not do as it pretended to do. To pay

off debts by increasing them in a Tory doctrine which business men have not yet fathomed. Mayhap the leading lights of our unique Education Department migh tassist the bewildered in the attempt to grasp the profundity of that scheme of arithmetic which declares that two taken from two leaves four.

The taxes have not been used to pay the country's debt, whosoever else's they may have liquidated. The truth is the whole of the money wrung out of the toilers of the Province has been wasted on the numberless scandals and extravagances which have disgraced that regime which now appeals once more to the people with protestations as earnest and as false as the unscrupulous followers of a traitor can make them.

How the Tories Pay Off a Debt.

This table will show how the debt has been increased between Dec. 17, 1891 and June 30th, 1896, and also where the money received from the new taxes has gone.

Deficit between the receipts and ordinary expenses from Dec. 17, 1891 and June 30, 1892.. .. ..$		96,722.67
Deficit between the receipts and ordinary expenses from June 30, 1892, to June 30, 1896..		669,970.57
Lapsed subsidies, revived by a law in 1894..		509,850.49
Extraordinary expenses, from June 30, 1893, till June 30, 1895		840,203.69
Augmentation of the debt by renewal of the loan of 1891 for $3,800,000 by another loan in 1893, $4,106,401 being issued in bonds; an increase of..		246,461.00
Renewing of the 1893 loan of $4,106,401 by the 1895 loan for $5,332,9[illegible], an increase of..		1,226,515.00
Difference between the bonds issued for the loan of 1894.. ..$2,290,000.00		
And the product received.. 2,742,076.23		177,923.77
		$4,167,647.19
Deduct the amount received from the new taxes from 1893 to 1896.. .. .. ..$1,944,252.33		
		$2,223,394.86

The taxes have not been sufficient to meet the deficits.

Were the Taxes Necessary?

They most certainly are not.

From 1888 to 1891 under the Mercier regime the total ordinary expenses amounted to $14,885,844.40, or an average annual expenditure of $3,721,461.10. These figures are official and can be verified in the Public Accounts. (See also the table in the Budget speech of 1892.) From 1893 to 1896 the total for the same expenses amounted to $15,913,699.00 or $3,976,242.91 per annum which is a higher average than that of the previous Administration.

If the Government, which promised above all things to be economic and to retrench at every opportunity, had contented itself with the expenditure of the previous regime the Province would not have been in the debt-laden position it is to-day.

The receipts of the present Government from 1893 to 1896—not counting the new taxes—amounting to $15,243,729.10 or $3,810,932.25 per annum.

It is perfectly plain that with an average income of $3,810,932.27, it would be easy to do what the previous Administration did with less i.e., $3,721,461.10 and to have a surplus of $89,471.17 per annum.

To show that the new taxes were not necessary—for the most part—even with the extravagances of the Tories, all that need be done is to set the total amount of ordinary expenses from 1893-96 alongside of the ordinary receipts, less the new taxes, when the following result is arrived at:

Total ordinary expenses from 1893 to 1896....	$15,913,699.67
Total ordinary receipts from 1893 to 1896, not including the new tax	15,243 729 10
Difference between receipts and expenses .. ..$	669,970 57

In order to balance accounts a sum of $669,970.57 or an average of $167,492.64 is all that is required. The Tories have raised over $500,000 per annum from 1893 to 1896 to do this. Another specimen of Tory mathematics the little differences to go to the wise calculators who pore over the best way to make the people believe that $2,000,000 must be raised to pay $600,000 a la Paris loan.

If a proof were needed of the absurd way in which the Government acts and of the manner in which it shows the dishonesty of its own contentions, it can be found here. Taxes were laid to pay off debts, yet we find that with a rising debt and a

considerable increase of controllable expresses the Government last year, removed the taxes.

The direct taxes upon certain persons and those upon manufactures and commerce produced '93-96.....$519,227.10
The duties on the transfer of real estate for the same period amounted to.....908,987.35

These taxes were repealed last Session. Now the Government pretends that they are not as necessary as they were in 1891. Was there ever a more feeble, not to say dishonest, excuse advanced by any body of presumably reasonable men? To-day there is at least $200,000 more interest to pay than in 1891; then they assert that they will give $50,000 to Education; add to this $60 to $80,000 for extra interest due to the new railway policy and on the top of that $14,000 a year extra for the Long Point Asylum. These are a few of the new expenses which did not exist when the taxes were laid. If the taxes are not needed with an increased expenditure then they were not needed when they were laid:

Out of its own mouth the Government is convicted of insincerity. By its own showing its explanations are false and unreliable.

These Taxes Were Unjust.

Granting the Government's pretended reason for the imposition of these taxes; supposing they were necessary and that they had been used to pay the debts of the Mercier Government still they were unjust and hateful.

If the Government had paid off part of the Public Debt with the product of the taxes during the four years that they have been in existence, that would not make its policy any other than bad and unreasoning.

If the Public Debt has been augmented — by the Liberals — it must be borne in mind that the reason therefore is patent to the eyes of all men; the works undertaken and completed with the money are not fleeting; they will be of use not only to the generation passing away, but even more to that as yet unborn. Bridges, railways and court houses can be seen and are of use to the people in their every day life; these results are not of that sort which piles up the debt of the Province and all we know about it is that the money is in the pockets of some friend of the Government, in a Paris bank and so forth.

If, then, the taxes were to pay off the money spent in useful works which the "honest men" feel that they must at once attend to and so relieve their tender consciences of that load which they always feel when the money was spent by someone else, why not have spread the repayment over a term of years and so lessened the burden placed on the taxpayer? Why not have capitalized the amount by a loan which could have been paid in 50 or 60 years?

Granting the Government's contention that the taxes were to pay off the debts of the Government's predecessors, it was an act of gross injustice to throw the whole burden upon one class of men and worse still to attempt to pay all off in a few years. THE TORY MUST BE UNJUST EVEN WHEN HE PRETENDS TO BE HONEST.

Now They're Abolished.

The high welkin will ring during the present elections with the triumphant cries of the Tories, proclaiming how they have taken off so much tax. The only orator will show how tender the Government is to weary and down-trodden, the fierce defender will demonstrate with wild heroics the splendid deeds of the Government, in taking off the oppressive taxes—carefully keeping out of sight who it was that imposed them. Even this crumb of comfort must be taken from the belated crowd. When Tory press and Tory speakers come round with this specious cry, let them be asked:

Have you abolished the Succession duties?

Have you removed the tax which imposes on the municipalities the expense of the maintenance and care of those condemned to prisons and reformatories?

Have you abolished the tax imposing on us the expense of taking the sentenced to the Industrial School?

To each question they must reply, "No." Only enough has been taken off to give the speakers something to display before the electors and thus keep out of sight such delicate subjects as the Paris loan and the "Higant" scandals of the Hon. Mr. Flynn's party.

How About Taxes After the Elections?

The men who is 1892 declared that they would not impose any taxes on the Province, and then so soon as they got into power forthwith laid taxes of the most odious and unjust kind, are just the sort of men to suppress them for a little time in order to have an election cry and if returned to power to follow their old dodge, of eating their own words and reimposing the taxes in an even worse form than they did last time. Their promises are not worth wasting our time over; the Statutes of 1892 show that whilst the words of promise were yet warm on their lips the Tories broke every pledge made and forgot every undertaking which they had solemnly promised to redeem, and they'll do it again if they have the chance. Now the debt is heavier and consequently the new taxes will be heavier; this time not to pay anybody's debts but their own. THEY MUST NOT HAVE THE CHANCE TO BETRAY US AGAIN.

The Flynn Government, which has cut off some $200,000 of revenue by abolishing the tax on property transfers, is the same Government which has, by its legislation of last session, caused an augmentation of expenses totting up to over $200,000 per annum.

This increase, added to the increases of 1892-96, will have to be met by some new revenue-raising scheme, and if Mr. Flynn had been honest and sincere when he proposed the abolition of a source of revenue, he would have, at the same time, proposed a reduction of the ordinary and extraordinary expenses. He did nothing of the sort and as deficits are inevitable on the fiscal years 1896-97 and 1897-98, one thing the electors may be sure of, Mr. Flynn will at once proceed to scheme for some way of adding at least $500,000 per annum to the Province's annual revenue. We have Mr. Flynn's record before us and there is no reason why the leopard should change his spots. ELECTORS MAY REST ASSURED THAT IF HE GOES BACK TO POWER THAT A NEW BATCH OF TAXES WILL APPEAR AT ONCE.

This is no mere surmise, let it be remembered, that this very Tory party by the mouth of the then Premier, in a speech delivered at Montreal in 1892 before the last elections, said: "WE HAVE BEEN ADVISED TO ACCUSTOM THE PEOPLE TO A DIRECT TAX, BUT WE REPLIED THAT WE WOULD NOT IMPOSE ANY BURDENS UPON THE TAX-PAYERS OF THE PROVINCE."

HOW HAS THAT PROMISE BEEN KEPT?

All the Ministers from the very outset declared and solemnly promised that if Mr. Mercier was not returned to power and the "honest men," born of the Coup d'Etat, were maintained, that direct taxation would be avoided; nay, that their return was a necessity to avert so disastrous a result. WHAT HAS BEEN DONE?

Where would the de Boucherville Government—the Flynn Government in evening dress, headed by a gentleman with a particle in front of his name—have been if there had been one honest man who declared on the platform that it was the intention of the Tories to impose a system of taxation on the Province such as was done?

LET EACH ELECTOR THINK THE MATTER OUT.

This is How the Tories Economise.

They promised not to borrow any more money.

They have borrowed $11,270,309 since the 17th December, 1891, and out of it have only paid $3,860,000 on account of a former loan.

They promised not to increase the expenses.

They have increased them by over TWO HUNDRED THOUSAND DOLLARS per annum.

They promised to produce equilibrium in the Budget.

Their deficits run up into MILLIONS.

They have increased the Consolidated Debt and the Province's liabilities by an enormous amount.

They promised to administer the affairs of the Province with the strictest economy.

How they kept that promise the numberless squanderings of public money as detailed in the following pages will show.

The Economies of the Present Government as Shown by Its Own Documents.

It is beyond dispute that the present Government came into power upon the distinct and unmistakable pledge that everything was to be conducted in the most careful and economic way. All needless expense was to be avoided; no new taxes were to be imposed and no new loans floated.

The earnestness of the Tories in proclaiming their own irrefragable honesty

was of the most pronounced kind. Torrents of words and floods of eloquence billowed through the counties. The thunder of the tempest-tossed waves resounded far and near, filling the live air with the story of the deeds that were to be done by the heaven-sent powers who were to purify and sanctify the land.

The following pages will show from the official documents how those promises have been kept. From such lives as those of the beatified Charlebois, Beemer, Henry O'Sullivan, Ouimet, La Bruyere and Chapais, and from the record of such pure and patriotic transactions as the Bank of Ontario, the Valliere contract, the Beauport-Landry scheme and the Montreal Court House job the hereafter cited excerpts will prove to be electors what manner of men the present Government is made up of.

It is for the electors, after reading these accounts of the manner in which the Government stewards have acted when handling the people's money, to say whether or no they are to be allowed to go on fooling the voters with promises and driving the Province into that inevitable bankruptcy which must be the result of a prolonged reign of such men as those who have wasted already millions of dollars in scandalous and reckless plundering for selfish ends.